

By: Darby

H.B. No. 3086

A BILL TO BE ENTITLED

AN ACT

relating to an optional exemption from the motor fuels tax for materials blended with taxable diesel.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 162.204, Tax Code, is amended by adding Subsection (g) as follows:

(g) In lieu of the exemption and labeling requirements provided by Subsection (a)(9), an entity to whom 162.201 applies may elect to collect and remit the tax otherwise imposed under and in accordance with this chapter on the products described by Subsection (a)(9). The labeling requirements provided by Subsection (a)(9) do not apply to a dealer that has purchased products to which this subsection applies. Diesel on which tax is paid under this subsection is taxable and no entitlement to refund or exemption is otherwise established.

SECTION 2. The change in law made by this Act does not affect tax liability accruing before the effective date of this Act. That liability continues in effect as if this Act had not been enacted, and the former law is continued in effect for the collection of taxes due and for civil and criminal enforcement of the liability for those taxes.

SECTION 3. This Act takes effect September 1, 2013.